## **Principles for Evaluating Tax Exemptions**

- Protect Florida households from an inequitable burden on basic household purchases and promote home ownership.
- Ensure that visitors to Florida continue to pay their fair share for Florida services and infrastructure.
- Protect the expression of First Amendment rights.
- Protect charitable, religious, civic and educational activities.
- Promote economic development and maintain the competitiveness of Florida businesses.
- Support access to health care by not adding to rising health care costs.
- Remove taxes that are inefficient to collect, that result in governments taxing each other, or that specifically tax another tax.